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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR	:
PROTECTION CORPORATION,	:
	:
Plaintiff-Appellant,	:
	: SIPA Liquidation
v.	: (Substantively Consolidated)
	: Adv. Pro. No. 08-01789
BERNARD L. MADOFF INVESTMENT	:
SECURITIES LLC,	:
	: <u>NOTICE OF APPEAL</u>
Defendants.	:
	:
----- X	
In re:	:
	:
	:
BERNARD L. MADOFF,	:
	:
Debtor.	:
	:
----- X	

PLEASE TAKE NOTICE that Ellen G. Victor (“Appellant”) hereby appeals under 28 U.S.C. § 158(d)(2) to the United States Court of Appeals for the Second Circuit from the Order entered by the Bankruptcy Court for the Southern District of New York in the above-referenced

proceeding on March 8, 2010 (the “Order”), pursuant to the Certification of Net Equity Order issued by the Bankruptcy Court on March 8, 2010 (the “Certification”).

PLEASE TAKE FURTHER NOTICE that in the event that the United States Court of Appeals for the Second Circuit does not authorize the appeal, Appellant in the alternative hereby appeals the Order under 28 U.S.C. § 158(a)(1) to the United States District Court for the Southern District of New York.

In the event that it is necessary, Appellant requests that this Notice be deemed a motion for leave to appeal under 28 U.S.C. § 158(d)(2) to the United States Court of Appeals for the Second Circuit or under 28 U.S.C. § 158(a)(3) to the United States District Court for the Southern District of New York for the reasons set forth in the Certification, the Order, and the Memorandum Decision dated March 1, 2010 granting the Trustee’s motion for the Order, or that Appellant be allowed to file a motion for leave to appeal.

The names of all parties to the Order appealed from and the names, addresses, and telephone numbers of their respective counsel are as follows:

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